

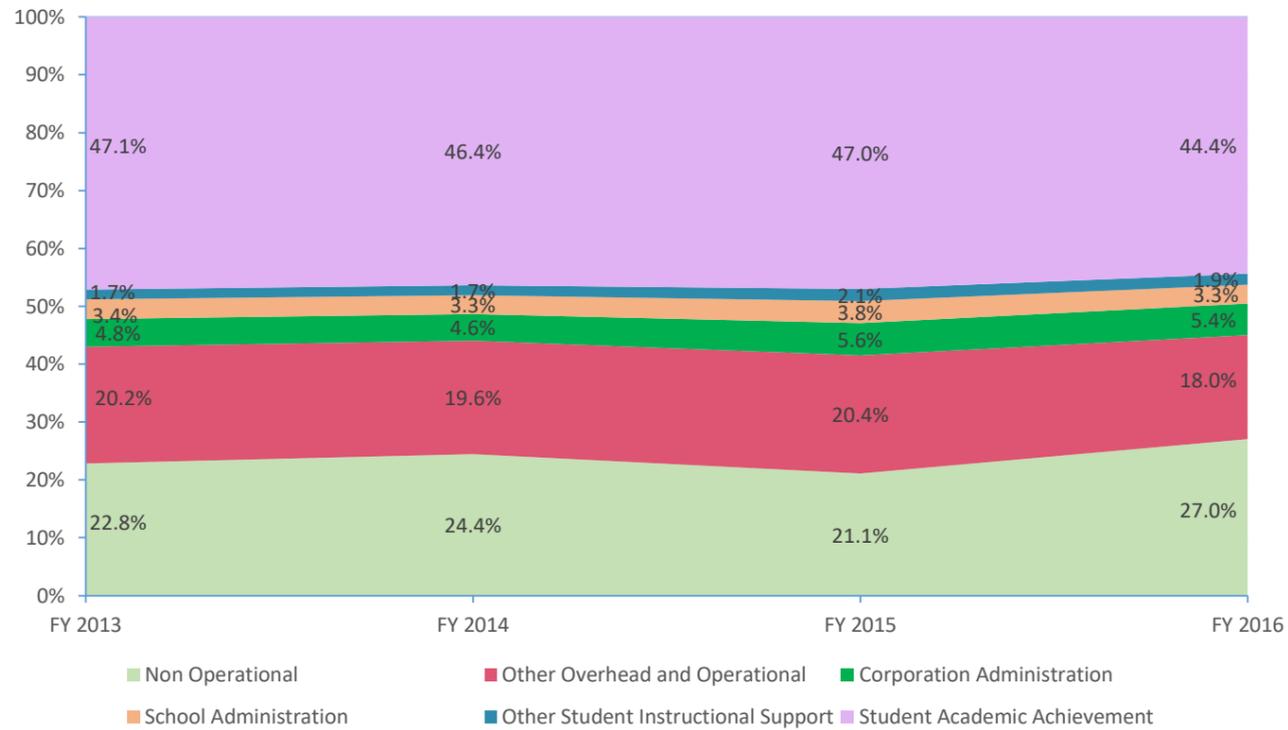
School Corporation Expenditures by Account
Biannual Financial Report Data
South Central Com School Corp (4940)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,675,637	43.9%	\$3,737,578	50.4%	\$4,020,445	47.1%	\$4,138,146	46.4%	\$4,153,812	47.0%	\$4,471,074	44.4%
Student Instructional Support	\$412,244	4.9%	\$439,385	5.9%	\$435,717	5.1%	\$444,623	5.0%	\$520,838	5.9%	\$520,828	5.2%
Total	\$4,087,881	48.8%	\$4,176,964	56.3%	\$4,456,162	52.2%	\$4,582,769	51.3%	\$4,674,650	52.9%	\$4,991,902	49.5%

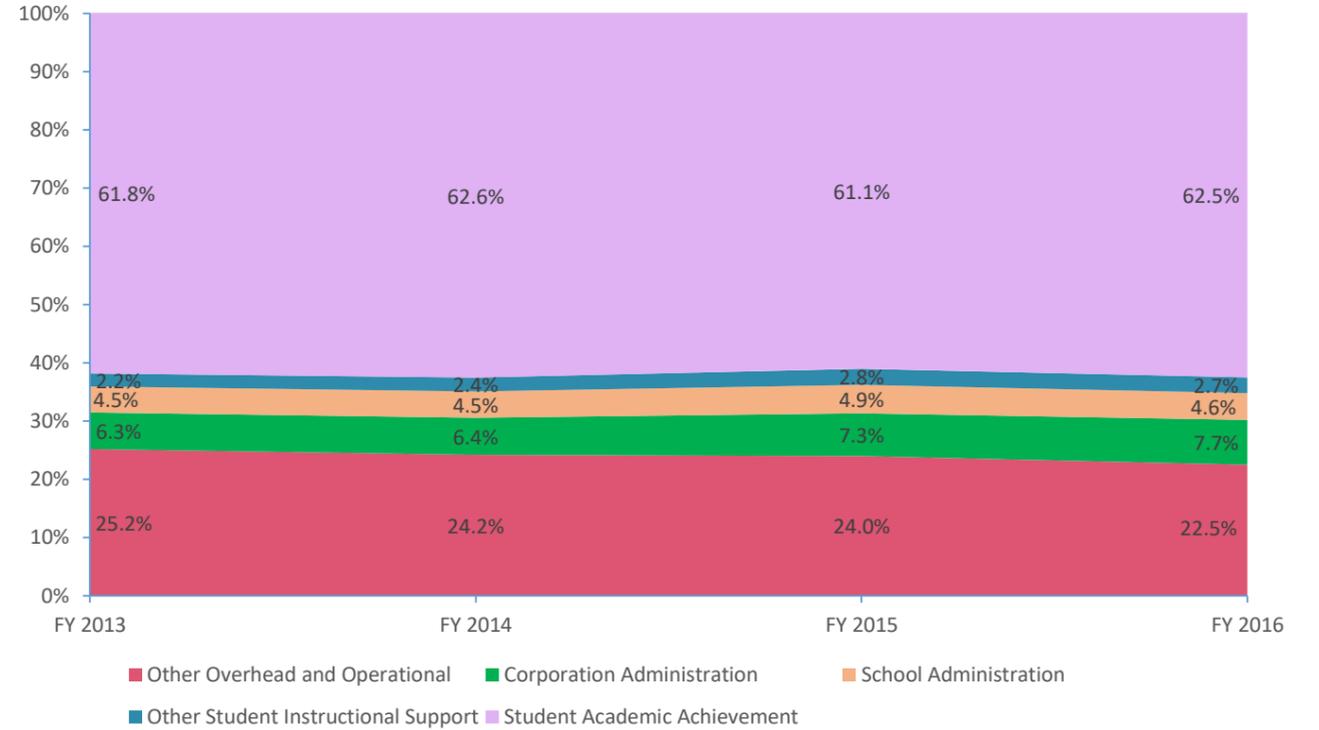
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,026,692	24.2%	\$1,905,870	25.7%	\$2,129,815	25.0%	\$2,160,398	24.2%	\$2,296,569	26.0%	\$2,360,937	23.4%
Non Operational	\$2,260,577	27.0%	\$1,335,655	18.0%	\$1,949,012	22.8%	\$2,181,710	24.4%	\$1,865,031	21.1%	\$2,725,750	27.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,287,269	51.2%	\$3,241,525	43.7%	\$4,078,827	47.8%	\$4,342,108	48.7%	\$4,161,600	47.1%	\$5,086,687	50.5%

Grand Total	\$8,375,150		\$7,418,489		\$8,534,989		\$8,924,877		\$8,836,250		\$10,078,589	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Central Com School Corp (4940)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$210,999	\$227,880	NA	NA	8.0%
11100	Regular Programs	Elementary	\$1,091,748	\$1,445,389	\$1,356,764	\$1,392,373	27.5%	-3.7%	2.6%
11300	Regular Programs	High School	\$1,099,378	\$1,466,582	\$1,699,302	\$1,765,626	60.6%	20.4%	3.9%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$141	\$0	\$19,800	NA	13903.8%	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$29,000	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$8,472	\$11,326	\$11,961	NA	41.2%	5.6%
12610	Special Programs	Learning Disability	\$47,406	\$15,759	\$0	\$0	-100.0%	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$27,744	\$32,750	NA	NA	18.0%
14100	Summer School Programs	Elementary	\$4,881	\$4,385	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$9,299	\$8,396	\$10,336	\$0	-100.0%	-100.0%	-100.0%
16100	Remediation	Remediation Testing	\$27,053	\$11,205	\$17,238	\$14,898	-44.9%	33.0%	-13.6%
16200	Remediation	Preventive Remediation	\$8,528	\$5,281	\$6,373	\$6,373	-25.3%	20.7%	0.0%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$62,015	\$55,168	\$28,059	\$59,628	-3.9%	8.1%	112.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$407,575	\$342,205	\$472,943	\$521,198	27.9%	52.3%	10.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$790	\$211	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$2,173	\$498	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$19,192	\$29,071	\$18,902	\$15,742	-18.0%	-45.8%	-16.7%
22220	Instruction	Library/Media Services - School Library	\$71,497	\$63,807	\$59,683	\$59,023	-17.4%	-7.5%	-1.1%
22230	Instruction	Library/Media Services - Audiovisual	\$28,202	\$35,571	\$32,543	\$34,098	20.9%	-4.1%	4.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$79,112	\$71,328	\$27,740	NA	-64.9%	-61.1%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$97,159	\$82,760	\$154,170	NA	58.7%	86.3%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$100,400	\$69,167	\$47,513	\$98,813	-1.6%	42.9%	108.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$153,918	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,134,054	\$3,737,578	\$4,153,812	\$4,471,074	42.7%	19.6%	7.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$103,396	\$135,465	\$126,636	\$121,727	17.7%	-10.1%	-3.9%
21230	Students	Guidance Services - Appraisal Services	\$205	\$0	\$950	\$249	21.3%	NA	-73.8%
21340	Students	Health Services - Nurse Services	\$32,434	\$38,499	\$43,631	\$47,844	47.5%	24.3%	9.7%
21910	Students	Other Support Services Students - Service Area Direction	\$645	\$2,963	\$0	\$0	-100.0%	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$14,178	\$22,684	NA	NA	60.0%
24100	School Administration	Office of The Principal	\$208,304	\$261,817	\$335,273	\$328,325	57.6%	25.4%	-2.1%
24900	School Administration	Other Support Services - School Admin.	\$0	\$641	\$170	\$0	NA	-100.0%	-100.0%
Student Instructional Support Total			\$344,984	\$439,385	\$520,838	\$520,828	51.0%	18.5%	0.0%
Overhead and Operational									
23120	General Administration	Board of Education - Service Area Assistants	\$67,456	\$95,130	\$131,034	\$125,601	86.2%	32.0%	-4.1%
23150	General Administration	Board of Education - Legal Services	\$62,820	\$38,405	\$30,307	\$45,056	-28.3%	17.3%	48.7%
23160	General Administration	Board of Education - Promotion Expenses	\$1,789	\$1,965	\$5,188	\$4,103	129.3%	108.8%	-20.9%
23190	General Administration	Board of Education - Other Governing Body Services	\$6,414	\$6,409	\$4,010	\$4,109	-35.9%	-35.9%	2.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$155,099	\$257,114	\$281,149	\$278,040	79.3%	8.1%	-1.1%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$7,235	\$7,593	\$6,107	\$3,629	-49.8%	-52.2%	-40.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,648	\$3,509	\$3,961	\$2,963	79.8%	-15.5%	-25.2%
25196	Central Services	Fiscal Services - Other - Cash Change	\$541	\$640	\$540	\$547	1.1%	-14.5%	1.3%
25720	Central Services	Personnel Services - Recruitment and Placement	\$2,721	\$0	\$0	\$0	-100.0%	NA	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$1,482	\$3,818	\$4,406	\$2,414	62.9%	-36.8%	-45.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$27,237	\$82,604	NA	NA	203.3%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$527,177	\$626,485	\$547,064	\$560,885	6.4%	-10.5%	2.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,717	\$4,129	\$33,157	\$9,891	476.0%	139.5%	-70.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$48,681	\$26,340	\$94,642	\$67,270	38.2%	155.4%	-28.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,300	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$120,992	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	\$611	\$0	NA	NA	-100.0%

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					2006 to 2016	2009 to 2016	2015 to 2016		
26600	Operation and Maintenance of Plant Services	Security Services	\$739	\$1,300	\$242	\$1,080	46.1%	-16.9%	346.1%
26700	Operation and Maintenance of Plant Services	Insurance	\$51,771	\$40,775	\$41,231	\$41,639	-19.6%	2.1%	1.0%
27100	Student Transportation	Vehicle Operation	\$244,714	\$268,358	\$314,419	\$312,272	27.6%	16.4%	-0.7%
27200	Student Transportation	Monitoring Services	\$8,012	\$8,729	\$9,474	\$9,892	23.5%	13.3%	4.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$122,407	\$129,237	\$180,717	\$166,552	36.1%	28.9%	-7.8%
27400	Student Transportation	Purchase of School Buses	\$111,304	\$0	\$177,658	\$200,732	80.3%	NA	13.0%
27500	Student Transportation	Insurance on Buses	\$19,383	\$14,445	\$5,902	\$6,222	-67.9%	-56.9%	5.4%
27700	Student Transportation	Contracted Transportation Services	\$616	\$389	\$128	\$0	-100.0%	-100.0%	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$2,208	\$1,607	\$1,532	\$1,224	-44.6%	-23.8%	-20.1%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$3,500	\$1,750	NA	NA	-50.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$109,449	\$153,311	\$188,569	\$206,385	88.6%	34.6%	9.4%
31300	Food Services Operations	Food Delivery	\$118	\$35	\$35	\$0	-100.0%	-100.0%	-100.0%
31400	Food Services Operations	Food Purchases	\$169,150	\$215,147	\$198,859	\$219,517	29.8%	2.0%	10.4%
31900	Food Services Operations	Other Food Services	\$1,115	\$1,000	\$4,890	\$6,560	488.2%	556.1%	34.1%
Overhead and Operational Total			\$1,848,058	\$1,905,870	\$2,296,569	\$2,360,937	27.8%	23.9%	2.8%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$1,659	\$3,943	NA	NA	137.6%
33200	Category not Specified	Community Recreation	\$2,038	\$5,674	\$5,611	\$649	-68.2%	-88.6%	-88.4%
33400	Category not Specified	Athletic Coaches	\$95,166	\$106,274	\$99,777	\$88,999	-6.5%	-16.3%	-10.8%
33910	Other Community Services	High School Band Uniforms	\$0	\$0	\$0	\$5,852	NA	NA	NA
33990	Other Community Services	Other	\$187	\$940	\$1,331	\$880	370.0%	-6.4%	-33.9%
43000	Category not Specified	Professional Services	\$10,950	\$0	\$53,217	\$8,285	-24.3%	NA	-84.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$63,053	\$98,800	\$82,779	\$960,382	1423.1%	872.0%	1060.2%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$14,071	\$752	\$1,721	\$1,829	-87.0%	143.3%	6.3%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$45,232	\$44,020	\$26,398	\$42,357	-6.4%	-3.8%	60.5%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$170,756	\$154,788	\$176,666	\$212,999	24.7%	37.6%	20.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$5,492	\$1,827	\$7,988	\$8,200	49.3%	348.8%	2.7%
51100	Principal on Debt	Bonds	\$1,000,000	\$0	\$40,000	\$20,000	-98.0%	NA	-50.0%
52100	Interest on Debt	Bonds	\$26,027	\$91,197	\$49,148	\$66,767	156.5%	-26.8%	35.8%
52200	Interest on Debt	Temporary Loans	\$23,115	\$62,238	\$14,936	\$3,608	-84.4%	-94.2%	-75.8%
53100	Lease Rental	Buildings-Principal	\$767,800	\$755,352	\$945,000	\$980,000	27.6%	29.7%	3.7%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$358,800	\$321,000	NA	NA	-10.5%
54200	Advancements and Obligations	Common School Fund - Principal	\$17,353	\$13,694	\$0	\$0	-100.0%	-100.0%	NA
60700	Category not Specified	Scholarships	\$100	\$100	\$0	\$0	-100.0%	-100.0%	NA
Non Operational Total			\$2,241,340	\$1,335,655	\$1,865,031	\$2,725,750	21.6%	104.1%	46.2%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$19,969	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$2,928	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$16,426	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$837	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$173,434	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$25,463	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$68,669	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$7,258	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$13,017	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$1,967	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$14,065	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$572	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$252,062	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$36,424	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$78,812	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$10,440	\$0	\$0	\$0	NA	NA	NA

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$83,101	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$479	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$662	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$129	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$806,713	\$0	\$0	\$0	NA	NA	NA